

EXHIBIT 3



U.S. Department of Justice

Andrew E. Lelling
United States Attorney
District of Massachusetts

Main Reception: (617) 748-3100

John Joseph Moakley United States Courthouse
1 Courthouse Way
Suite 9200
Boston, Massachusetts 02210

January 27, 2020

VIA E-MAIL

Counsel of Record

Re: United States v. David Sido, et al.
Case No. 19-cr-10080-NMG

Dear Counsel:

We write to supplement our earlier correspondence based on our continued review of FBI 302 interview reports.

- [REDACTED]
- [REDACTED]
[REDACTED], the water polo coach at Menlo School, has advised the government, in sum and in substance, that Menlo School's water polo team has a strong program, plays top teams in California, and is one of the top 20 high school teams in the country. John Wilson's son played water polo in middle school and was a fast swimmer. He was the first to come off the bench his sophomore year, started his junior year and never came out of the game, and ranked 7th in minutes played his senior year. Wilson's son was recruited by various colleges, and [REDACTED] talked to coaches at USC about Wilson's son. Wilson's son received a Central Coast Section (CCS) Honorable Mention and 2nd Team Award his senior year. [REDACTED] was surprised but not shocked that Wilson's son was admitted to USC through water polo. [REDACTED] estimates that 10-15% of coaches trust his recommendations without watching players.
- [REDACTED]
- [REDACTED]

- [REDACTED]
- [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
 - [REDACTED]
- [REDACTED]
- Steven Masera reviewed invoices he sent in 2014 to Hyannis Port Capital, and thereafter advised the government, in sum and in substance, that **Masera dealt with John Wilson's**

assistant, Debbie Rogers, and does not remember talking to Wilson directly. [REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED] has advised the government, in sum and in substance, that he worked almost exclusively with Debbie Rogers, that he did not discuss the consulting expenses with Wilson, but rather discussed the consulting expenses with Rogers. Typically, Rogers provided information needed to complete the Hyannis Port Capital return to Nahmens [REDACTED]
- [REDACTED] has advised the government, in sum and in substance, that in preparing Wilson's personal tax returns, he, and other Ayco employees, would have mostly been in contact with Debbie Rogers, but would also have had some form of contact with Wilson as well. [REDACTED] does not recall Wilson asking many questions after his tax returns are prepared, and [REDACTED] does not walk through every item on the prepared return with Wilson. [REDACTED] also introduced Rick Singer to Wilson.
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

For more information, contact the Office of the Vice President for Research and Economic Development at 319-335-1151 or research@uiowa.edu.

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED], a high school teammate of John Wilson’s son on the Menlo School water polo team, has advised the government, in sum and in substance, that Wilson’s son was a solid water polo player. Wilson’s son’s online bio was not extensively misrepresented, although [REDACTED] did not know if some of the details—including whether Wilson’s son was ever first or second team on CCS or participated in the Pacific Zone Water Polo Qualifier—were true. [REDACTED] was not surprised that Wilson’s son was recruited to USC’s water polo team because USC takes on big numbers for recruiting because half the students quit. [REDACTED] also thought that Wilson’s family made an “over the table” financial contribution to USC.

We are aware of the continuing nature of our discovery obligations, and we will continue to make additional disclosures as required. We reiterate our request for reciprocal Rule 16 discovery.

Sincerely,

ANDREW E. LELLING
United States Attorney

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